



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
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July 19, 2016

**By UPS and ECF**

The Honorable George B. Daniels  
United States District Judge  
Southern District of New York  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl St.  
New York, NY 10007-1312

**Re: SEC v. Carrillo Huettel LLP et al., 13-cv-1735 (GBD)**

Dear Judge Daniels:

The Commission has reached settlements in the above-referenced matter with defendants Benjamin T. Kirk, Dylan L. Boyle and James K. Hinton Jr., each of whom has consented to the entry of judgment in the form attached hereto. Attached, for the Court's approval, are copies of the signed consents and form of judgments, which have also been sent electronically to the Orders and Judgments Clerk. We thank the Court for its consideration.

Respectfully submitted,

A handwritten signature in blue ink, reading "Kath S. Bromberg", is positioned above the typed name.

Katherine S. Bromberg  
Senior Counsel

Enclosure(s)

cc: Orders and Judgments Clerk (by email)  
Counsel of Record (by ECF)